

**General information about company**

Scrip code	511048
NSE Symbol	
MSEI Symbol	
ISIN*	INE175Q01018
Name of company	KUSAM ELECTRICAL INDUSTRIES LTD.
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	02-11-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-10-2022
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	TRADING IN ELECTRICAL & ELECTRONICMEASURING INSTRUMENTS
Start date and time of board meeting	02-11-2022 11:00
End date and time of board meeting	02-11-2022 04:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	189.749	356.01
	Other income	1.424	2.169
	<b>Total income</b>	<b>191.173</b>	<b>358.179</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	115.216	287.475
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-16.566	-101.898
(d)	Employee benefit expense	30.426	60.196
(e)	Finance costs	0.05	1.052
(f)	Depreciation, depletion and amortisation expense	1.913	3.826
<b>(f)</b>	<b>Other Expenses</b>		
1	Other expense	37.668	62.377
10			
	<b>Total other expenses</b>	<b>37.668</b>	<b>62.377</b>
	<b>Total expenses</b>	<b>168.707</b>	<b>313.028</b>

<b>Financial Results – Ind-AS</b>			
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<b>3</b>	<b>Total profit before exceptional items and tax</b>	22.466	45.151
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	22.466	45.151
<b>7</b>	<b>Tax expense</b>		
8	Current tax	7.933	15.313
9	Deferred tax	-0.843	-2.059
<b>10</b>	<b>Total tax expenses</b>	7.09	13.254
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	15.376	31.897
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	15.376	31.897

<b>Financial Results – Ind-AS</b>			
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<b>Other comprehensive income [Abstract]</b>			
<b>1 Amount of items that will not be reclassified to profit and loss</b>			
1	- Items that will not be reclassified to profit or loss (Net of tax)	0.18	0.36652
	<b>Total Amount of items that will not be reclassified to profit and loss</b>	0.18	0.36652
2	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	0	0
<b>3 Amount of items that will be reclassified to profit and loss</b>			
1	- Items that will be reclassified to profit or loss (Net of tax)	0	0
	<b>Total Amount of items that will be reclassified to profit and loss</b>	0	0
4	<b>Income tax relating to items that will be reclassified to profit or loss</b>	0	0
5	<b>Total Other comprehensive income</b>	0.18	0.36652

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2022	01-04-2022
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	15.556	32.264
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	15.566	32.263
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	24	24
	Face value of equity share capital	10	10
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	6.41	13.29
	Diluted earnings (loss) per share from continuing operations	6.41	13.29
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	6.41	13.29
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	6.41	13.29
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
<b>33</b>	<b>Disclosure of notes on financial results</b>	Textual Information(1)	

**Text Block**

Textual Information(1)

'Notes:

1.The results for the quarter and half year ended 30th September, 2022 are in compliance with IND-AS as prescribed under section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

2.The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 02nd November, 2022. The Statutory Auditors of the Company have carried out a limited review of the above results.

3.Segment information: The Company is engaged in trading of Electrical & Electronic Measuring Instruments only and therefore there are no reportable segments.

4. Provision including those for employee benefits and other provisions are made on estimated / proportionate basis and are subject to adjustment at the year end.

5.The figures for the corresponding previous periods have been restated / regrouped wherever necessary, to make them comparable.

For KUSAM ELECTRICAL INDUSTRIES LIMITED

Sd/-

Chandmal Goliya

WholeTime Director

DIN:-00167842

Place: Mumbai

Date: 02.11.2022

<b>Statement of Asset and Liabilities</b>	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	30-09-2022
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>
Property, plant and equipment	70.116
Capital work-in-progress	0
Investment property	0
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
<b>Non-current financial assets</b>	
Non-current investments	0
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	-0.557
<b>Total non-current financial assets</b>	<b>-0.557</b>
Deferred tax assets (net)	10.804
Other non-current assets	0
<b>Total non-current assets</b>	<b>80.363</b>
<b>2</b>	<b>Current assets</b>
Inventories	264.5965536
<b>Current financial asset</b>	
Current investments	0
Trade receivables, current	29.715
Cash and cash equivalents	0
Bank balance other than cash and cash equivalents	78.23
Loans, current	0
Other current financial assets	0.617
<b>Total current financial assets</b>	<b>108.562</b>
Current tax assets (net)	0
Other current assets	46.525
<b>Total current assets</b>	<b>419.6835536</b>

<b>Statement of Asset and Liabilities</b>		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2022
	Date of end of reporting period	30-09-2022
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>500.046536</b>
<b>Equity and liabilities</b>		
<b>Equity</b>		
<b>Equity attributable to owners of parent</b>		
	Equity share capital	24
	Other equity	319.296
	<b>Total equity attributable to owners of parent</b>	<b>343.296</b>
	Non controlling interest	
	<b>Total equity</b>	<b>343.296</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Non-current financial liabilities</b>		
	Borrowings, non-current	0
	Trade payables, non-current	0
	Other non-current financial liabilities	0
	<b>Total non-current financial liabilities</b>	<b>0</b>
	Provisions, non-current	51.847
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	<b>Total non-current liabilities</b>	<b>51.847</b>
<b>Current liabilities</b>		
<b>Current financial liabilities</b>		
	Borrowings, current	15.756
	Trade payables, current	48.83
	Other current financial liabilities	21.597
	<b>Total current financial liabilities</b>	<b>86.183</b>
	Other current liabilities	-3.461
	Provisions, current	22.182
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	<b>104.904</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	<b>156.751</b>
	<b>Total equity and liabilities</b>	<b>500.047</b>
<b>Disclosure of notes on assets and liabilities</b>		



**Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results**

<b>Particulars</b>	<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period	01-07-2022	01-04-2022
Date of end of reporting period	30-09-2022	30-09-2022
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>1 Segment Revenue (Income)</b>		
<b>(net sale/income from each segment should be disclosed)</b>		
<b>Total Segment Revenue</b>		
<b>Less: Inter segment revenue</b>		
<b>Revenue from operations</b>		
<b>2 Segment Result</b>		
<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
<b>Total Profit before tax</b>		
<b>i. Finance cost</b>		
<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
<b>Profit before tax</b>		
<b>3 (Segment Asset - Segment Liabilities)</b>		
<b>Segment Asset</b>		
<b>Total Segment Asset</b>		
<b>Un-allocable Assets</b>		
<b>Net Segment Asset</b>		
<b>4 Segment Liabilities</b>		
<b>Segment Liabilities</b>		
<b>Total Segment Liabilities</b>		
<b>Un-allocable Liabilities</b>		
<b>Net Segment Liabilities</b>		
<b>Disclosure of notes on segments</b>		

<b>Cash flow statement, indirect</b>		
Particulars		6 months ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2022
<b>B</b>	Date of end of reporting period	30-09-2022
<b>C</b>	Whether results are audited or unaudited	Unaudited
<b>D</b>	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	45.151
	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	1.052
	Adjustments for decrease (increase) in inventories	-102.037
	Adjustments for decrease (increase) in trade receivables, current	-12.135
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	10.9
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-0.207
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	45.932
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-24.501
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	3.826
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-3.801
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-10.423
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	-91.394
	<b>Net cash flows from (used in) operations</b>	-46.243
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	-46.243
	<b>Cash flows from used in investing activities</b>	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	0.002
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	-11.215
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) investing activities</b>	<b>11.213</b>
<b>Cash flows from used in financing activities</b>	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	0
Repayments of borrowings	-1.516
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	1.052
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
<b>Net cash flows from (used in) financing activities</b>	<b>0.464</b>

	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	-34.566
	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	-34.566
	Cash and cash equivalents cash flow statement at beginning of period	112.8
	<b>Cash and cash equivalents cash flow statement at end of period</b>	78.234

